

FILED

MAR 02 2017

CITY CLERK

March 2, 2017

Council Members:

Enclosed you will find some financial information I put together today upon reviewing some of the 2016 data that became available on Gateway late yesterday.

I have focused on two issues:

Comparison of 12/31/15 and 12/31/16 cash balances.

Comparison of 2015 and 2016 revenue by fund with a focus on identifying major 2016 revenue increases compared to 2015 and will those increases repeat in 2017?

The questions before us are:

1. Is the City's cash position at 12/31/16 improved over 12/31/15?
2. Will the City's cash position improve in 2017?

This week's events should tell us the City's cash position was not good on February 27, 2017 as evidenced by late mailing of pension checks reported in this morning's paper. The City Controller's quote kind of puts that on us. As the fiscal body of the City, is it on us if a TAW lender is not located?

Looking back we know what TAW borrowings have been but we do not know what borrowings from Redevelopment funds have been. I believe they have been as high as \$6.8 million or more but I can't currently substantiate that. Going forward, the borrowings are capped at \$5.0 million from Redevelopment and \$4.0 million from a TAW lender. These amounts are a significant benchmark going forward.

I recommend we revisit borrowing levels once we know what the County decides concerning the increase in the Local Income Tax. I sense many of us want to eliminate these short-term borrowings. The pace at which that can occur will be driven by future revenue levels and future expense levels because if short-term borrowing decreases occur, the \$\$ must come from somewhere to pay down the borrowings.

You will recall all the discussion we had last spring about replenishing the pooled cash balance with surplus budgets. That must occur to generate the funds to reduce then eliminate the need for short-term borrowings. I believe we pretty much came to an agreement with the Mayor that the general fund should have a positive cash balance of at least \$6,000,000 at year end. (I believe it should be more like \$8,000,000). That is over a \$14,000,000 swing from a negative \$8.2 million to a positive \$6.0 million. Add in another \$6.0 to \$7.0 million to bring other fund

/

Council Members
March 2, 2017
Page Two

deficits to \$0 such as the golf course funds, we are talking about a pooled cash balance increase of \$20,000,000 plus.

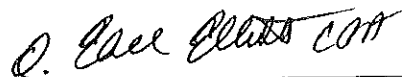
The \$20,000,000 question is, does this Council have the backbone and discipline to take appropriate action to do this? We need a clear answer to this as this answer should guide is in our votes on financial issues in the future.

Going forward, I plan to update the cash balance schedule each month and provide it to you as I am really curious to see what the February 28, 2017 balances will look like in addition to the March 31 and April 30, 2017 balances.

Once we receive the December financial statements from the City Controller, I will work on comparisons of actual 2016 revenue and expenses to budgeted 2016 revenues and expenses. Any major differences should then be checked against the 2017 budgeted revenues and expenses. This is an attempt to determine if there will be any surprises in 2017.

Please bring these materials to next week's meeting as I do plan to talk about it. In the meantime, please contact me with any question that can't wait.

Very truly yours,

A handwritten signature in black ink, appearing to read "O. Earl Elliott CPA".

O. Earl Elliott, CPA
City Council District 2

City of Terre Haute

Cash Balance Summary A.

	12/31/12	12/31/13	12/31/2014	12/31/15	12/31/16
General	\$ 2,766,273	\$ (4,486,801)	\$ (5,482,504)	\$ (8,844,514)	\$ (8,069,753) +
TAW Loan	(5,020,000)	-	(2,745,000)	-	-
Subtotal	<u>(2,253,727)</u>	<u>(4,486,801)</u>	<u>(8,227,504)</u>	<u>(8,844,514)</u>	<u>(8,069,753)</u>
Cemetery	21,069	27,606	(319,788)	(164,881)	52,923
Cemetery Loan	-	(430,000)	-	-	-
Parks and Recreation	(15,364)	(162,218)	(266,921)	(291,031)	(224,386)
Transit	(396,834)	(995,898)	(73,261)	(253,782)	479,131 +
Engineering N/R	983,678	734,918	461,416	297,568	645,053
EMS N/R	911,853	643,577	230,233	628	1,087,524 +
Fire Pension	22,920	(388,732)	(277,349)	(204,973)	177,201
Police Pension	863,777	(580,785)	350,079	43,355	(259,408)
Subtotal	<u>137,372</u>	<u>(5,638,333)</u>	<u>(8,123,095)</u>	<u>(9,417,630)</u>	<u>(6,111,715)</u>
Motor Vehicle Highway	1,055,375	1,030,959	637,951	436,449	659,792
Local Road & Street	505,974	369,340	456,815	437,527	645,991
Group Health N/R	1,153,378	1,280,141	1,725,848	1,063,007	(701,852) -
Hulman Links N/R	(2,344,960)	(2,791,866)	(3,138,717)	(3,493,388)	(3,841,877)
Rea Park N/R	(586,741)	(637,867)	(772,178)	(891,190)	(1,084,716)
Parks Project Fund	-	750,118	485,975	373,769	329,059
Subtotal	<u>(79,602)</u>	<u>(5,637,508)</u>	<u>(8,727,401)</u>	<u>(11,491,456)</u>	<u>(10,105,318)</u>
Rainy Day Fund	388,381	2,350,655	2,350,655	350,655	351,505
EDIT	4,885,665	3,062,448	3,072,277	1,922,757	4,199,649 +
Total	<u>\$ 5,194,444</u>	<u>\$ (224,405)</u>	<u>\$ (3,304,469)</u>	<u>\$ (9,218,044)</u>	<u>\$ (5,554,164)</u>

6

A. Schedule includes operating funds plus non-reverting funds and other funds considered to be available for operating purposes/or operating related improvements.

City of Terre Haute
Cash Balance Comparison
December 31, 2015, 2016

		<u>12/31/15</u>	<u>12/31/16</u>
<u>OPERATING FUNDS</u>			
101	General	\$ (8,844,514)	\$ (8,069,753) +
N/A	TAW Loan	-	-
205	Cemetery	(164,881)	52,923
N/A	Cemetery Loan	-	-
204	Parks and Recreation	(291,031)	(224,386)
621	Transit	(253,782)	479,131 +
292	Engineering N/R	297,568	645,053
270	EMS N/R	628	1,087,524 +
702	Fire Pension	(204,973)	177,201
703	Police Pension	43,355	(259,408)
201	Motor Vehicle Highway	436,449	659,792
202	Local Road & Street	437,527	645,991
718	Group Health N/R	1,063,007	(701,852) -
288	Hulman Links N/R	(3,493,388)	(3,841,877)
290	Rea Park N/R	(891,190)	(1,084,716)
742	Parks Project Fund	373,769	329,059
200	Rainy Day Fund	350,655	351,505
404	EDIT	<u>1,922,757</u>	<u>4,199,649 +</u>
		<u>(9,218,044)</u>	<u>(5,554,164)</u>

REDEVELOPMENT FUNDS

295	Non Federal Income	198,040	262,679
296	Home Program	29,622	250,146
406	CDBG	125	5,952
407	Ft. Harrison Business Park TIF #8	13	111,926
408	Ft. Harrison Bond & Interest Fund	-	-
410	Redevelopment St. Rd. 46 TIF #10	2,358,473	2,939,572
412	Candlewood Bond P & I	1,019	1,020
413	St. Rd. 46 BAN	326,533	310,561
464	Cherry Street Bond Series A	23,966	23,970
466	Cherry Street Series A DSR	120,559	120,571
468	WTHI Construction	2	2
471	Central Business District TIF	4,400,473	5,203,164
405	Jadcore TIF Allocation	144,289	97,357
415	New Margaret Ave East Meijer	102	-
417	Emergency Solutions Grant	1,279	1,262

City of Terre Haute
Cash Balance Comparison - Continued
December 31, 2015, 2016

	<u>12/31/15</u>	<u>12/31/16</u>
<u>REDEVELOPMENT FUNDS - continued</u>		
470 Blight Elimination Program	\$ (5,999)	\$ (71,706)
472 SR 46 Bond & Interest Fund	292,162	292,114
473 SR 46 Debt Service Reserve	659,400	659,402
483 2015 Revenue Bond Series A (Police)	62,781	18,166
485 2015 DSR (Police)	72,353	72,365
409 Jadcore TIF #9	<u>1</u>	<u>-</u>
	<u>8,685,193</u>	<u>10,298,523</u>
<u>WASTE WATER & SANITARY DISTRICT FUNDS</u>		
298 Sanitary District General	836,281	282,977
330 Sanitary District Bond	(303,594)	2,202,773 +
423 LTCP Project CSO Phase I	12,536,525	1,226,023 -
617 Construction Phase II for SRF 2012	5,032,821	4,248,548
618 Bond & Interest Phase II SRF-11 Ser A	1,406,716	3,821,298 +
619 Debt Service Reserve	<u>4,870,516</u>	<u>6,508,823 +</u>
	<u>24,379,265</u>	<u>18,290,442</u>
<u>OTHER FUNDS</u>		
233 T.H. Police Continuing Education	153,491	178,865
236 Clerks Record Perpetuation	33,101	53,769
271 THFD Contractual Service NR	724	104,075
281 T.H. Police Ceremonial Unit	138,950	132,553
284 T.H. Police Operation Pullover	(51,021)	(94,301)
401 Cumulative Capital Improvement	103,079	125,573
402 Cumulative Capital Development	431,805	445,494
728 Cemetery Trust	403,710	404,293
0001 Clerk of the Circuit Court	131,597	133,165
331 2005 Revenue Bond Refinanced	231,186	231,937
314 FIRE SAFER Grant	(465,281)	19,041 +
257 LOIT Special Distribution	<u>-</u>	<u>1,283,513 +</u>
	<u>1,111,341</u>	<u>3,017,977</u>
ALL OTHER	<u>253,869</u>	<u>275,408</u>
GRAND TOTAL	<u><u>\$25,211,624</u></u>	<u><u>\$26,328,186</u></u>

5

City of Terre Haute
Cash Balance Comparison - Continued
December 31, 2015, 2016

	<u>12/31/15</u>	<u>12/31/16</u>
<u>RECAP BY CLASSIFICATION</u>		
Operating funds	\$ (9,218,044)	\$ (5,554,164)
Other funds	1,111,341	3,017,977
All other funds	<u>253,869</u>	<u>275,408</u>
	(7,852,834)	(2,260,779)
 Redevelopment funds	 <u>8,685,193</u>	 <u>10,298,523</u>
	832,359	8,037,744
 Waste water & sanitary district funds	 <u>24,379,265</u>	 <u>18,290,442</u>
	<u>\$25,211,624</u>	<u>\$26,328,186</u>

City of Terre Haute
2016
Summary of Major 2016 Revenue Increases

	<u>2016</u>	<u>2017</u>
101 General Fund:		
2016 increase in PILOT over 2015	\$ 2,300,000	Will decrease by \$1,000,000
2016 increase in WWU admin fee over 2015	500,000	Same
2015 transfer from Rainy Day fund - none in 2016	(2,000,000)	Should be \$0
2016 TAW loan proceeds	3,600,000	TBD
	<u>4,400,000</u>	
All other changes - net	236,000	
Total increase in fund revenue	<u>\$ 4,636,000</u>	
270 EMS Non-Reverting:		
Increase in fees due to large payment from Government program	<u>\$ 1,449,000</u>	TBD
330 Sanitary District Bond Fund:		
Transfer in of proceeds of loan from Vigo County	\$ 3,000,000	Will be \$0
Increase in property tax revenue	422,000	TBD
	<u>3,422,000</u>	
All other changes - net	10,000	
Total increase in fund revenue	<u>\$ 3,432,000</u>	
404 EDIT:		
Increase in refunds and reimbursements (related to Margaret Avenue land acquisition)	<u>\$ 983,000</u>	TBD
621 Transit:		
Increase in government grants	\$ 838,000	TBD
Decrease in property tax revenue	(215,000)	TBD
	<u>623,000</u>	
All other changes - net	29,000	
Total increase in fund revenue	<u>\$ 652,000</u>	

City of Terre Haute
2016
Summary of Major 2016 Revenue Increases - Continued

	<u>2016</u>	<u>2017</u>
702 FIRE Pension:		
Increase in property tax revenue	\$ 45,000	TBD
Transfer in from another fund	<u>245,000</u>	TBD
	290,000	
	31,000	
All other changes - net	<u>\$ 321,000</u>	
Total increase in fund revenue		
 257 LOIT Special Distribution:		
New source of revenue for 2016	<u>\$ 1,711,351</u>	Should be \$0
 314 Fire SAFER Grant:		
Increase in revenue due to more timely request for funding after moving responsibility for grant reimbursement to fire department from Controller's office	<u>\$ 561,000</u>	Increase should be \$0
 625 Waste and Refuse Collection:		
New source of revenue in 2016 from Council approval	<u>\$ 920,853</u>	Will increase. Amount TBD
 610 WWU Capital Improvement:		
Proceeds from loan from Vigo County	<u>\$ 3,000,000</u>	Should be \$0

Note: There were several sources of revenue increases in 2016 compared to 2015. The highlighted amounts are expected to decrease in 2017 compared to 2016. These decreases total nearly \$9,300,000.

2017 increases are expected in the trash fee which was only in effect for part of 2016. County officials appear reluctant to increase City local income tax revenue.

Report Builder » Select Report » Annual Financial Report - Full Report Report

Report Builder: Annual Financial Report - Full Report Report

County Vigo Year 2016
 Unit Type City/Town Unit TERRE HAUTE CIVIL CITY

View Report

14 4 3 of 4 ? Find | Next

Terre Haute Civil City, Vigo County, Indiana
 Detailed Receipts - 2016

Governmental Activities 101 GENERAL

2015 PILOT 2,700,000
 2014 PILOT 5,000,000

2015 DOES NOT
 REPORT ANY TAX
 LOAN BORROWINGS
 SIB \$2,745,000

2015 - TRANSFER FROM
 RAINY DAY FUND
 \$2,000,000

	2016	2015	±
General Property Taxes	\$17,187,423.85	17,062	+125
County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$3,875,589.98	3740	+136
County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$1,605,152.04	1,544	+61
ABC Excise Tax Distribution	\$44,566.50	51	
Casino/Riverboat Distribution	\$360,072.46	360	
Cigarette Tax Distribution	\$42,252.11	42	
Financial Institution Tax distribution	\$355,971.48	356	+30
Vehicle/Aircraft Excise Tax Distribution	\$1,162,215.23	1,133	
Commercial Vehicle Excise Tax Distribution (CVET)	\$110,957.10	130	
ABC Gallonage Tax Distribution	\$128,965.20	127	
State, Federal, and Local Payments in Lieu of Taxes	\$5,074,584.12	2,269	+2,306
	\$29,953,750.07	27,284	+2,670
Total Taxes and Intergovernmental			
Electrical and Plumbing Licenses and Permits	\$19,542.00	+	
Planning, Zoning, and Building Permits and Fees	\$163,014.30	156	
Sign Permits	\$1,439.00	1	
Cable TV Licenses	\$372,478.68	368	
	\$556,473.98	543	
Total Licenses and Permits			
Other Charges for Services, Sales, and Fees/349.010 - Administrative Services	\$1,232,000.00	732	+500
	\$1,232,000.00	732	+500
Total Charges for Services			
Court Costs and Fees	\$161,442.57	205	
	\$161,442.57		
Total Fines, Forfeitures, and Fees			
Earnings on Investments and Deposits	\$235.07	-	+3600
Proceeds from Tax Anticipation Warrants	\$3,600,000.00	-	+89
Refunds and Reimbursements	\$200,249.42	111	
Donations, Gifts, and Bequests	\$43,620.00	223	+2,223
TRANSFERS IN	\$3,844,104.49	2352	1464
	\$35,747,771.11	3116	4636
Total Other Receipts			
Total GENERAL			
RAINY DAY FUND			
County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$850.65		
	\$850.65		
Total Taxes and Intergovernmental			
Total RAINY DAY FUND			
MOTOR VEHICLE HIGHWAY			
General Property Taxes	\$400,071.83		
Financial Institution Tax distribution	\$8,276.34		
Vehicle/Aircraft Excise Tax Distribution	\$27,021.55		
Motor Vehicle Highway Distribution	\$2,160,102.91		
Commercial Vehicle Excise Tax Distribution (CVET)	\$2,719.28		
Wheel Tax/Surtax Distribution	\$623,112.60		
Federal and State Grants and Distributions - Highways and Streets	\$28,800.00		
	\$3,250,104.49		
Total Taxes and Intergovernmental			
Street and Curb Cuts Permits	\$5,590.00		
	\$5,590.00		
Total Licenses and Permits			
Sale of Capital Assets	\$28,695.00		
Refunds and Reimbursements	\$3,574.79		
	\$32,269.79		
Total Other Receipts			
Total MOTOR VEHICLE HIGHWAY			
LOCAL ROAD & STREET			
Local Road and Street Distribution	\$484,665.05		
	\$484,665.05		
Total Taxes and Intergovernmental			

9

2014 2015

Total LOCAL ROAD & STREET		\$484,665.05		
PARKS & RECREATION	General Property Taxes	\$1,792,835.30		
	Financial Institution Tax distribution	\$37,088.66		
	Vehicle/Aircraft Excise Tax Distribution	\$121,091.21		
	Commercial Vehicle Excise Tax Distribution (CVET)	\$12,185.76		
		\$1,963,200.93		
Total Taxes and Intergovernmental		\$221,328.36		
	Park and Recreation Receipts	\$9,550.00		
	Rental of Property	\$230,878.36		
Total Charges for Services		\$43,305.68		
	Refunds and Reimbursements	\$50.43		
	Donations, Gifts, and Bequests	\$62,837.67		
	Transfers In - Transferred from Another Fund	\$106,193.98		
Total Other Receipts		\$2,300,273.25		
Total PARKS & RECREATION		\$452,487.67	500	-50
CEMETERY	General Property Taxes	\$9,360.68	10	
	Financial Institution Tax distribution	\$30,561.80	33	
	Vehicle/Aircraft Excise Tax Distribution	\$3,075.52	4	
	Commercial Vehicle Excise Tax Distribution (CVET)	\$495,485.67	549	-50
Total Taxes and Intergovernmental		\$112,233.81	103	-11
	Cemetery Receipts	\$112,233.81		-11
Total Charges for Services		\$20.00		
	Earnings on Investments and Deposits	\$439.50	1	
	Refunds and Reimbursements	\$121,163.99	2	+121
	Transfers In - Transferred from Another Fund	\$121,623.49	2	FTOI
Total Other Receipts		\$729,342.97	674	+60
Total CEMETERY		\$14,000.00		
ABANDONED VEHICLE FEE NON-REVE	Court Costs and Fees	\$14,000.00		
Total Fines, Forfeitures, and Fees		\$1,600.00		
	Refunds and Reimbursements	\$1,600.00		
Total Other Receipts		\$15,600.00		
Total ABANDONED VEHICLE FEE NON-REVE		\$33,840.00		
TH POLICE CONT EDUCATION	Gun Permits	\$33,840.00		
Total Licenses and Permits		\$104,586.31		
	Court Costs and Fees	\$104,586.31		
Total Fines, Forfeitures, and Fees		\$43,644.67		
	Refunds and Reimbursements	\$43,644.67		
Total Other Receipts		\$182,070.98		
Total TH POLICE CONT EDUCATION		\$2,280.00		
DRUG EDUCATION AND TRAINING	Court Costs and Fees	\$2,280.00		
Total Fines, Forfeitures, and Fees		\$2,280.00		
Total DRUG EDUCATION AND TRAINING		\$27,257.04		
TH CLERKS RECORD PERPETUATION	Document and Copy Fees	\$27,257.04		
Total Charges for Services		\$27,257.04		
Total TH CLERKS RECORD PERPETUATION		\$3,016,587.90	1567	+1,449
EMS NON-REVERTING	Emergency Medical Services Fees	\$3,016,587.90	1567	
Total Charges for Services		\$3,855.21		
	Refunds and Reimbursements	\$3,855.21		
Total Other Receipts		\$3,020,443.11	1567	1,449
Total EMS NON-REVERTING		\$238,674.22		
THFD CONTRACTUAL SERV	Fire Protection Contracts and Service Fees	\$238,674.22		
Total Charges for Services		\$32,487.38		
	Refunds and Reimbursements	\$32,487.38		
Total Other Receipts		\$269,161.60		

2014 TRANSFER NOTED

HUGE INCREASE
NEED TO
AMEND TO MOVE
MORE EXPENSES
TO TITUS FUND
FROM GF

10

2015 I

292
WHERE DO THESE
FEES COME
FROM ?

 $15 + 10$ $841 + 103$
$$\begin{array}{r} 855 \\ + 113 \\ \hline \end{array}$$

330

//

2016 2015 +

330

43,000,000
BORROWED FROM
COUNTY MADE
IT HERE.

County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$2,192.75	
County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$2,283.25	
Financial Institution Tax distribution	\$58,596.03	
Vehicle/Aircraft Excise Tax Distribution	\$521,325.85	
Commercial Vehicle Excise Tax Distribution (CVET)	\$21,633.00	
Total Taxes and Intergovernmental	\$7,128,145.61	6700 + 428
Earnings on Investments and Deposits	\$7.59	
Transfers In - Transferred from Another Fund	\$3,003,813.00	3000,000
Total Other Receipts	\$3,003,813.00	6700 3430
Total SANITARY DISTRICT BOND	\$10,131,966.20	
CUMULATIVE CAPITAL IMPROVEMENT	\$154,924.42	
Total Taxes and Intergovernmental	\$154,924.42	
Total CUMULATIVE CAPITAL IMPROVEMENT	\$154,924.42	
CUMULATIVE CAPITAL DEVELOPMENT	\$510,252.05	
General Property Taxes	\$10,555.67	
Financial Institution Tax distribution	\$34,483.33	
Vehicle/Aircraft Excise Tax Distribution	\$3,468.14	
Commercial Vehicle Excise Tax Distribution (CVET)	\$558,739.19	
Total Taxes and Intergovernmental	\$558,739.19	
Total CUMULATIVE CAPITAL DEVELOPMENT	\$558,739.19	
ECON DEV INCOME TAX	\$4,689,710.98	4525 + 165
County Economic Development Income Tax (CEDIT)	\$4,689,710.98	
Total Taxes and Intergovernmental	\$2,339,046.06	1354 + 983
Total Other Receipts	\$7,028,767.04	5881 1141
Total ECON DEV INCOME TAX	\$1,687,948.97	
CDBG	\$1,687,948.97	
Federal and State Grants and Distributions - Economic Development	\$1,687,948.97	
Total Taxes and Intergovernmental	\$18,678.09	
Total Other Receipts	\$117,495.75	
Total CDBG	\$117,495.75	
FT HARRISON BUSINESS PK TIF#8	\$91.91	
General Property Taxes	\$91.91	
Total Taxes and Intergovernmental	\$117,587.66	
Total Other Receipts	\$18,787.36	
Total FT HARRISON BUSINESS PK TIF#8	\$18,787.36	
FT HARRISON BOND & INTEREST	\$0.06	
Earnings on Investments and Deposits	\$0.06	
Total Taxes and Intergovernmental	\$47,515.02	
Total Other Receipts	\$150,283.87	
Total JADCORE TIF #9	\$197,798.95	
REDEVELOPMENT ST RD 46 TIF#10	\$1,280,988.67	
General Property Taxes	\$1,280,988.67	
Total Taxes and Intergovernmental	\$263.66	
Total Other Receipts	\$78,868.85	
Total REDEVELOPMENT ST RD 46 TIF#10	\$79,150.51	
CANDLEWOOD BOND P & I	\$0.16	
Earnings on Investments and Deposits	\$0.16	
Total Taxes and Intergovernmental	\$169,650.00	
Total Other Receipts	\$169,650.16	
Total CANDLEWOOD BOND P & I	\$169,650.16	

404
INCREASE IN
REFUNDS NOTED.
MARGARET AVE
TIMING

12

2014 2015 ±

ST RD 46 BAN	Earnings on Investments and Deposits	\$28.56		
Total Other Receipts		\$28.56		
Total ST RD 46 BAN		\$28.56		
CHERRY STREET BOND SERIES A	Earnings on Investments and Deposits	\$3.92		
Total Other Receipts		\$3.92		
Total CHERRY STREET BOND SERIES A		\$3.92		
CHERRY STREET SERIES A DSR	Earnings on Investments and Deposits	\$12.06		
Total Other Receipts		\$12.06		
Total CHERRY STREET SERIES A DSR		\$12.06		
WTHI CONSTRUCTION	Earnings on Investments and Deposits	\$0.01		
Total Other Receipts		\$0.01		
Total WTHI CONSTRUCTION		\$0.01		
WTHI BOND AND INTEREST	Refunds and Reimbursements	\$4,778.22		
Total Other Receipts		\$4,778.22		
Total WTHI BOND AND INTEREST		\$4,778.22		
WTHI BOND AND INTEREST	Transfers In - Transferred from Another Fund	\$70,221.78		
Total Other Receipts		\$70,221.78		
Total WTHI BOND AND INTEREST		\$70,221.78		
CENTRAL BUSINESS DISTRICT TIF	General Property Taxes	\$1,580,055.41		
Total Taxes and Intergovernmental		\$1,580,055.41		
CENTRAL BUSINESS DISTRICT TIF	Earnings on Investments and Deposits	\$160.60		
Total Other Receipts		\$160.60		
Total CENTRAL BUSINESS DISTRICT TIF		\$160.60		
HAZARDOUS MATER COST RECOVERY	Refunds and Reimbursements	\$5,847.90		
Total Other Receipts		\$5,847.90		
Total HAZARDOUS MATER COST RECOVERY		\$5,847.90		
FIRE TRAINING ACADEMY NON-REVE	Court Costs and Fees	\$2,406.00		
Total Fines, Forfeitures, and Fees		\$2,406.00		
FIRE TRAINING ACADEMY NON-REVE	Refunds and Reimbursements	\$8,202.74		
Total Other Receipts		\$8,202.74		
Total FIRE TRAINING ACADEMY NON-REVE		\$8,202.74		
FIRE TRAINING ACADEMY NON-REVE	Transfers In - Transferred from Another Fund	\$95,498.53		
Total Other Receipts		\$95,498.53		
Total FIRE TRAINING ACADEMY NON-REVE		\$95,498.53		
TRANSIT	General Property Taxes	\$454,627.08	670	-215
Total Taxes and Intergovernmental		\$454,627.08		
TRANSIT	Financial Institution Tax distribution	\$9,404.95	13	
Total Other Receipts		\$9,404.95		
Total TRANSIT		\$9,404.95		
TRANSIT	Vehicle/Aircraft Excise Tax Distribution	\$30,706.30	44	
Total Other Receipts		\$30,706.30		
Total TRANSIT		\$30,706.30		
TRANSIT	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,090.06	5	
Total Other Receipts		\$3,090.06		
Total TRANSIT		\$3,090.06		
TRANSIT	Federal and State Grants and Distributions - Highways and Streets	\$2,147,485.00	1,210	+839
Total Taxes and Intergovernmental		\$2,147,485.00		
TRANSIT	Street Maintenance and Other Transportation Fees	\$435,257.72	2042	+603
Total Other Receipts		\$435,257.72	511	-75
Total TRANSIT		\$435,257.72		
TRANSIT	Sale of Capital Assets	\$526.25		
Total Other Receipts		\$526.25		
Total TRANSIT		\$526.25		
TRANSIT	Refunds and Reimbursements	\$123,610.03		+124
Total Other Receipts		\$123,610.03		
Total TRANSIT		\$123,610.03		
TRANSIT	Transfers In - Transferred from Another Fund	\$245,000.00	2553	+1652
Total Other Receipts		\$245,000.00	402	45
Total TRANSIT		\$245,000.00		
FIRE PENSION	General Property Taxes	\$447,139.11	8	
Total Taxes and Intergovernmental		\$447,139.11		
FIRE PENSION	Financial Institution Tax distribution	\$9,250.04	27	
Total Other Receipts		\$9,250.04		
Total FIRE PENSION		\$9,250.04		
FIRE PENSION	Vehicle/Aircraft Excise Tax Distribution	\$30,200.56	3	
Total Other Receipts		\$30,200.56		
Total FIRE PENSION		\$30,200.56		
FIRE PENSION	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,039.16	3,176	+27
Total Taxes and Intergovernmental		\$3,039.16		
FIRE PENSION	Federal and State Grants and Distributions - Other/335.120 - Pension Relief	\$2,202,840.15	2616	
Total Other Receipts		\$2,202,840.15		
Total FIRE PENSION		\$2,202,840.15		
FIRE PENSION	Transfers In - Transferred from Another Fund	\$245,000.00	2616	+245
Total Other Receipts		\$245,000.00		
Total FIRE PENSION		\$245,000.00		
POICE PENSION	General Property Taxes	\$2,288,896.43	2616	+321
Total Taxes and Intergovernmental		\$2,288,896.43	2365	-76
POICE PENSION	Financial Institution Tax distribution	\$9,250.04		
Total Other Receipts		\$9,250.04		
Total POICE PENSION		\$9,250.04		
POICE PENSION	Vehicle/Aircraft Excise Tax Distribution	\$30,200.56		
Total Other Receipts		\$30,200.56		
Total POICE PENSION		\$30,200.56		
POICE PENSION	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,039.16		
Total Taxes and Intergovernmental		\$3,039.16		
POICE PENSION	Federal and State Grants and Distributions - Other/335.120 - Pension Relief	\$2,202,840.15		
Total Other Receipts		\$2,202,840.15		
Total POICE PENSION		\$2,202,840.15		
POICE PENSION	Transfers In - Transferred from Another Fund	\$245,000.00		
Total Other Receipts		\$245,000.00		
Total POICE PENSION		\$245,000.00		

#839,000 INCREASE
IN GOVERNMENT
GRANTS NOTED

#245,000 TRANSFER
NOTED

703

13

		Federal and State Grants and Distributions - Other/335.120 - Pension Relief	2014	2015	
Total Taxes and Intergovernmental			\$2,288,856.43		
Total POLICE PENSION			\$2,288,856.43	2365	-76
TH POLICE DONATIONS/AUCTION	Donations, Gifts, and Bequests		\$19,301.84		
Total Other Receipts			\$19,301.84		
Total TH POLICE DONATIONS/AUCTION			\$19,301.84		
GROUP HEALTH - NON REVERTING	Earnings on Investments and Deposits		\$30.90		
	Refunds and Reimbursements		\$69,186.23		
	Benefit Plan Contributions		\$8,209,242.69	8278	-69
Total Other Receipts			\$8,278,459.82	8284	-6
Total GROUP HEALTH - NON REVERTING			\$8,278,459.82		
SPENCER BALL PARK	Earnings on Investments and Deposits		\$164.38		
Total Other Receipts			\$164.38		
Total SPENCER BALL PARK			\$164.38		
LEVI MUSIC TRUST	Earnings on Investments and Deposits		\$862.62		
Total Other Receipts			\$862.62		
Total LEVI MUSIC TRUST			\$862.62		
CEMETERY TRUST	Earnings on Investments and Deposits		\$1,424.19		
	Benefit Plan Contributions		\$325.00		
Total Other Receipts			\$1,749.19		
Total CEMETERY TRUST			\$1,749.19		
K-9 DONATIONS	Donations, Gifts, and Bequests		\$1,013.00		
Total Other Receipts			\$1,013.00		
Total K-9 DONATIONS			\$1,013.00		
CLERK OF THE CIRCUIT COURT	Court Costs and Fees		\$1,136,074.00		
Total Fines, Forfeitures, and Fees			\$1,136,074.00		
Total CLERK OF THE CIRCUIT COURT			\$1,136,074.00		
LOIT SPECIAL DISTRIBUTION	Local Income Tax (LIT) for Special Purposes		\$1,711,350.69		
Total Taxes and Intergovernmental			\$1,711,350.69		
Total LOIT SPECIAL DISTRIBUTION			\$1,711,350.69		
THPD VEST GRANT	Federal and State Grants and Distributions - Public Safety		\$36,637.00		
Total Taxes and Intergovernmental			\$36,637.00		
Total THPD VEST GRANT			\$36,637.00		
JAG 2015 (2015-DJ-BX-0776)	Federal and State Grants and Distributions - Public Safety		\$3,500.00		
Total Taxes and Intergovernmental			\$3,500.00		
Total JAG 2015 (2015-DJ-BX-0776)			\$3,500.00		
FIRE SAFER	Federal and State Grants and Distributions - Public Safety		\$1,021,962.65	4461	4561
Total Taxes and Intergovernmental			\$1,021,962.65		
Total FIRE SAFER			\$1,021,962.65		
2005 REVENUE BOND REFINANCED	Transfers In - Transferred from Another Fund		\$1,850,000.00		
Total Other Receipts			\$1,850,000.00		
Total 2005 REVENUE BOND REFINANCED			\$1,850,000.00		
JADCORE TIF ALLOCATION	General Property Taxes		\$197,850.59		
Total Taxes and Intergovernmental			\$197,850.59		
	Earnings on Investments and Deposits		\$32.00		
Total Other Receipts			\$32.00		
Total JADCORE TIF ALLOCATION			\$197,912.59		
HISTORIC DISTRICT	Refunds and Reimbursements		\$2,114.73		
Total Other Receipts			\$2,114.73		
Total HISTORIC DISTRICT			\$2,114.73		
LTCP PROJECT CSO PHASE I	Sale of Investments		\$7,289,937.78		
	Earnings on Investments and Deposits		\$14,526.24		
Total Other Receipts			\$7,304,514.02		

NORMAL

718

NEW SOURCE
OF REVENUE
IN 2016314
TIMELY REQUESTS
FOR GRANT
FUNDS. FIRE
DEPT NOW DOING
THIS AS OPPOSED
TO CONTROLLERS
OFFICE

14

Total LTCP PROJECT CSO PHASE I		2014	2015	±
		\$7,304,514.02		
SR46 BOND & INTEREST FUND	Earnings on Investments and Deposits	\$2.14		
	Transfers In - Transferred from Another Fund	\$595,250.00		
Total Other Receipts		\$595,252.14		
Total SR46 BOND & INTEREST FUND		\$595,252.14		
SR46 DEBT SERVICE RESERVE	Earnings on Investments and Deposits	\$2.63		
Total Other Receipts		\$2.63		
Total SR46 DEBT SERVICE RESERVE		\$2.63		
2015 REVENUE BOND SER A (POLICE)	Earnings on Investments and Deposits	\$6.24		
Total Other Receipts		\$6.24		
Total 2015 REVENUE BOND SER A (POLICE)		\$6.24		
2015 BOND & INT SER A (POLICE)	Transfers In - Transferred from Another Fund	\$77,491.38		
Total Other Receipts		\$77,491.38		
Total 2015 BOND & INT SER A (POLICE)		\$77,491.38		
2015 DSR (POLICE)	Earnings on Investments and Deposits	\$11.90		
Total Other Receipts		\$11.90		
Total 2015 DSR (POLICE)		\$11.90		
CONSTRUCTION PHASE II FOR SRF 2012	Earnings on Investments and Deposits	\$7,756.94		
Total Other Receipts		\$7,756.94		
Total CONSTRUCTION PHASE II FOR SRF 2012		\$7,756.94		
BOND & INT PHASE II SRF-II SER A	Earnings on Investments and Deposits	\$3,395.00		
	Transfers In - Transferred from Another Fund	\$7,806,726.00		
Total Other Receipts		\$7,810,121.00		
Total BOND & INT PHASE II SRF-II SER A		\$7,810,121.00		
DEBT SERVICE RESERVE	Earnings on Investments and Deposits	\$14,802.68		
	Transfers In - Transferred from Another Fund	\$1,623,504.00		
Total Other Receipts		\$1,638,306.68		
Total DEBT SERVICE RESERVE		\$1,638,306.68		
PARKS DONATIONS	Park and Recreation Receipts	\$55,920.26		
Total Charges for Services		\$55,920.26		
	Benefit Plan Contributions	\$50.00		
Total Other Receipts		\$50.00		
Total PARKS DONATIONS		\$55,970.26		
Total Governmental Activities		\$112,465,757.83		
WASTEWATER	Transfers In - Transferred from Another Fund	\$3,000,000.00		
WWU-CAPITAL IMPROVEMENT	Interfund Loans - Repayment from Another Fund	\$2,000,000.00		
Total Other Receipts		\$5,000,000.00		
Total WWU-CAPITAL IMPROVEMENT		\$5,000,000.00		
SRF BOND AND INTEREST	Transfers In - Transferred from Another Fund	\$944,376.00		
Total Other Receipts		\$944,376.00		
Total SRF BOND AND INTEREST		\$944,376.00		
SRF BOND AND DSR	Transfers In - Transferred from Another Fund	\$47,181.00		
Total Other Receipts		\$47,181.00		
Total SRF BOND AND DSR		\$47,181.00		
WASTEWATER TREATMENT PLANT	Metered or Measured Sales and Services	\$27,513,008.10		
	Unmetered Sales and Services	\$621,688.70		
Total Charges for Services		\$28,134,696.80		
Total WASTEWATER TREATMENT PLANT		\$28,134,696.80		
REVENUE BOND 2005 TRUST	Earnings on Investments and Deposits	\$0.10		
Total Other Receipts		\$0.10		
Total REVENUE BOND 2005 TRUST		\$0.10		
BOND & INT PHASE II SER B	Transfers In - Transferred from Another Fund	\$78,060.00		
Total Other Receipts		\$78,060.00		
Total BOND & INT PHASE II SER B		\$78,060.00		

NOW FUNDING
AS REQUIRED
SRF WATCHING
CLOSELY

#3,000,000 FROM COUNTY
G.F. REPAID
2,000,000, TAW
LOAN

2896 +3
2896 +4909
2896 +4912
1624 +15
1624 +14

864

189

27,629 +506

27629

22,714

172

15

ALL 4,000,000
TRANSFERS
OUT TO
OTHER FUNDS
NEW SOURCE
OF REVENUE
FOR 2016

VIGO COUNTY BAN 2016	Proceeds from Borrowings other than Tax Anticipation Warrants	\$6,000,000.00
	Transfers In - Transferred from Another Fund	\$66,975.00
Total Other Receipts		\$6,066,975.00
Total VIGO COUNTY BAN 2016		\$6,066,975.00
WASTE & REFUSE COLLECTION	Garbage/Trash/Recycling/Landfill Fees and Charges	\$920,853.00
Total Charges for Services		\$920,853.00
Total WASTE & REFUSE COLLECTION		\$920,853.00
Total WASTEWATER		\$41,192,141.90

2015
0
0
+
+921